## **EXHIBIT 73**

## Message

From: Bruno NG Wei Ming [KFE-PROD] [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP

(FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BRUNO.NG]

**Sent**: 12/6/2013 11:13:34 PM

To: Kai Choong KWOK [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP

(FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Kaichoong.kwok]

CC: LOW Tiau Tong [KFE-PROD] [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP

(FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Tiautong.low]; KUN LIANG [KFE-PJM] [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Liang.kun]; Simon LEE [KOM-USA] [/O=KEPPEL

GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Simon.LEE]

Subject: RE: Sete semi man-hour

Attachments: DSS38E WBS PHYSICAL - Weigth Control 1322.pdf; DSS38E WBS PHYSICAL - Controle de Peso Abril.pdf; DSS38E

DRU#1 - PCR Mh Control.pdf; Budget per block W-1317 27\_05.pdf

Hi KC,

Please see below draft reply to YY.

DRU#1 progress was initially delayed due to the additional works on Cidade de Paraty and P61. After these vessels were delivered and mated respectively, manpower on the job was reduced significantly and more manpower was pump in to rush up the project in the month of May.

Indeed we have clocked about 600,000 manhours in the month of May for several reason as follows

1. 2,400 man was put on the job in an attempt to catch back the schedule. Today we stand at 9.46% gained vs 6.32% planned on the external schedule. (against 15.17% planned on the original external schedule)

In the month of May, we gained 550mT of steel fabrication, 670mT of structural assembly, the highest clocked till date. Other trades had gained significant progress as well.

2. We considered 5 weeks in the month of May, contributing on average 120,000 mh per week.

3. We have also clocked till date 50,000 manhours due to change in drawing revision and the rework caused.

In the next 2 months, we will begin to demobilise manpower on the job, mainly structural workshop workers which contribute to the main bulk of the manpower as fabrication is coming to an end.

At the rate that we are moving, we should hit back the target schedule by Oct 2013 with manpower reducing along the way.

We had started manhours controlled on the blocks by trade and attached the manhours tracking by block by trade with the block champion identified. We will work closely with the block champion to closely monitor the manhours necessary for the blocks more in details.

Regards Bruno Ng

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----Original Message----
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From: Kai Choong KWOK

Sent: Tuesday, 11 June, 2013 7:55 PM

To: CHOW Yew Yuen [KOM-COO]

Cc: TAN Leong Peng [KFE-ENGRG]; Yan Naing MYINT [KFE-PJM]; Bruno NG Wei Ming [KFE-PROD]; TT LOW; KUN

LIANG [KFE-PJM]; Simon LEE [KOM-USA]

Subject: RE: Sete semi man-hour

Hi YY,

Sorry for not responding earlier. Just arrived back from SETE's All Lenders' presentation meeting this morning where all the Yards were asked to present the respective Yard's capability / capacity and DRU progress status. Our presentation went well and post meeting feedback is that all the Lenders have complete confidence in BrasFELS.

with regards to manhrs spent, we will give you a more detailed explanation in the next couple of days. However, we will ensure control on the project.

Rgds

KC

Confidential KEPPEL00008303

----Original Message---From: CHOW Yew Yuen [KOM-COO]
Sent: Tuesday, 11 June, 2013 01:20

To: Kai Choong KWOK; Simon LEE [KOM-USA]; KUN LIANG [KFE-PJM]; TT LOW; Bruno NG Wei Ming [KFE-PROD]; TAN

Leong Peng [KFE-ENGRG]; Yan Naing MYINT [KFE-PJM]

Subject: Sete semi man-hour

I understand that we have expended more than 1.9m man-hours on the first Sete semi todate. And that we have more than 2,400 men on the first Semi. At the rate we will certainly overrun the project man-hour budget many time over. We must not let this happen. We need to control the manpower allocation on each blocks and activities carefully. We must not forget the hard lessons learnt from previous projects like the P51,52 and 56. If don't control it from the very beginning we can lose control of it later and the implications of that can be very severe. I need a weekly update on the man-hour used on this project. How can we expend 600,000 man-hours in one month? If that is indeed the case then we will consume all budgeted man-hours before the end of this year. And we still got 2 more years to go. This is a very serious problem please look into it immediately.

Sent from my iPad

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